

Supplier Diesel Fuel Tax Return

To be filed by all suppliers and permissive suppliers

This report is due

▶ 2. Company Name and Mailing Address

This form is issued under authority of
P.A. 403 of 2000. Filing is Mandatory.

320-SDF

▶ 1. Report Period (MM/CCYY)	
▶ 3. Account Number (FEIN or TR)	
4. Contact Person Name	
5. Telephone Number	6. Fax Number
7. E-mail Address	

PART 1. COMPLETION OF THIS SECTION IS REQUIRED.

8. Total gallons received on exchange agreements above the terminal rack (Schedule 2X)	▶ 8.	
9. Total gallons sold or removed, Michigan tax collected (Schedule 5 and 5F)	▶ 9.	
10. Total gallons delivered to locations within "Indian Country", Michigan tax collected (Schedule 5R)	▶ 10.	
11. Total gallons delivered on exchange agreements above the terminal rack (Schedule 6X)	▶ 11.	
12. Total gallons sold for export, Michigan tax collected (Schedule 7B)	▶ 12.	

PART 2: TAX COMPUTATION

		Diesel Fuel
13. Gallons to account for (from line 35B on page 2 of this form)	13.	
14. Deductions (from line 46B on page 2 of this form)	14.	
15. Subtract line 14 from line 13	15.	
16. Enter gross gallons diverted TO Michigan (Schedule 11)	▶ 16.	
17. TAXABLE GALLONS. Add lines 15 and 16	▶ 17.	
18. Tax Rate	18.	\$ 0.09
19. CALCULATED TAX DUE. Multiply line 17 by line 18	▶ 19.	\$
20. Prior payments made for this period. (See instructions.)	▶ 20.	\$
21. Tax deemed uncollectible. (Attach supporting documentation.)	▶ 21.	\$
22. Add lines 20 and 21	22.	\$
23. TAX DUE. Subtract line 22 from line 19	23.	\$
24. Penalty (5% of tax due per month to a maximum of 50% - minimum \$10.00 for first month)	▶ 24.	\$
25. Interest (1% above prime rate set January 1 and July 1 of each year)	▶ 25.	\$
26. Tax recovered that was previously deducted as uncollectible. (Attach supporting documentation.)	▶ 26.	\$
27. TOTAL REMITTANCE. Add lines 23 through 26.	▶ 27.	\$

CERTIFICATION

I certify, under penalty of perjury, that I have examined this return, and to the best of my knowledge and belief, it is true and complete.			
▶ <input type="checkbox"/> I authorize Treasury to discuss my return and attachments with my preparer.		<input type="checkbox"/> Do not discuss my return with my preparer.	
▶ Authorized Signature		Preparer Signature	Preparer FEIN
Printed Name	Date	Printed Name	Date
Title	Telephone Number ()	Address	Telephone Number ()

Questions??? - Please call (517) 636-4600. Make check payable to "State of Michigan-Motor Fuel." Print your account number on the front of your check. **MAIL WITH REMITTANCE TO:** Michigan Department of Treasury, P.O. Box 77401, Detroit, Michigan 48278

Company Name	Report Period (MM/CCYY)	Account Number (FEIN or TR)
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PART 3: GALLONS TO ACCOUNT FOR		Report Whole Gallons Only	
		A. Dyed	B. Undyed
28. Total gallons imported or acquired, Michigan tax paid to supply source (Schedule 1) Enter here and on line 36, columns A and B	28.	▶	▶
29. Total gallons removed from leased or own terminal storage or refineries in Michigan including gallons removed as receiving exchange partner (Position Holders and exchange partners - Schedule 2; Terminal Operator - Schedule 4A for your own product only)	29.	▶	▶
30. Total gallons imported from outside the United States (Schedule 2C)	30.	▶	▶
31. Total gallons purchased for export (Schedule 2E)	31.	▶	▶
32. Total gallons removed from leased or owned terminal or refineries outside of Michigan for delivery into Michigan including gallons removed as receiving exchange partner (Schedule 3A)	32.	▶	▶
33. Total gallons imported by supplier by truck from bulk storage outside of Michigan (Schedule 3B)	33.	▶	▶
34. Total gallons of DYED diesel fuel sold for taxable purposes (Schedule 5F). Enter total gallons in Column A and Column B	34.	▶	▶
35. TOTAL GALLONS TO ACCOUNT FOR. Add lines 28A through 34A, enter the total in column 35A. Add lines 28B through 34B, enter the total in Column 35B and on line 13, page 1	35.		

PART 4: DEDUCTIONS		Report Whole Gallons Only	
		A. Dyed	B. Undyed
36. Total gallons imported or acquired, Michigan tax paid to supply source (amounts from line 28A and 28B)	36.		
37. Total gallons of dyed diesel fuel sold or removed, for tax exempt purposes (Schedule 6F)	37.	▶	▶
38. Total gallons sold to licensed suppliers for immediate delivery outside Michigan, tax not collected (Schedule 6P)	38.	▶	▶
39. Total gallons exported, including suppliers own exports, destination state tax collected or accrued (Schedule 7A)	39.	▶	▶
40. Total gallons sold to the U.S. Government, Michigan tax not collected (Schedule 8)	40.	▶	▶
41. Total gallons sold to state and local governments in Michigan, Michigan tax not collected (Schedule 9)	41.	▶	▶
42. Total gallons sold to non-profit, private, parochial, or denominational school, college or university to transport students in buses to authorized school functions, Michigan tax not collected (Schedule 10G)	42.	▶	▶
43. Total gallons sold to Industrial Process Resellers or Industrial Process End Users, Michigan tax not collected (Schedule 10M)	43.	▶	▶
44. Enter gross gallons diverted FROM Michigan (Schedule 11)	44.	▶	▶
45. Total gallons used for own non-taxable purposes (Form 680, Claim for Refund)	45.	▶	▶
46. TOTAL DEDUCTIONS. Add lines 36A through 45A, enter total in Column 46A. Add lines 36B through 45B, enter total in Column 46B and on line 14, page 1	46.		

Instructions for Supplier Diesel Fuel Tax Return, Form 3717

General Instructions

Public Act 403 of 2000 incorporates a dyed diesel program that parallels the federal program. Dyed diesel fuel is defined as diesel fuel that is dyed in accordance with Internal Revenue Service rules or pursuant to any other IRS requirement, including any invisible marker requirements. Dyed diesel fuel does not include diesel fuel dyed to Canadian standards.

Tax is due upon removal, importation or other taxable event and must be reported in the same month the transaction takes place.

Penalty and Interest

Per Revenue Act 122 of 1941, as amended, 205.23 and 205.24, penalty and interest payments are due on all returns postmarked after the due date.

Schedules

All applicable schedules must be completed in their entirety on a load-by-load basis. Check the appropriate schedule type box on *Schedule of Receipts*, Form 3783 or *Schedule of Disbursements*, Form 3784. **Do not include aviation fuel or gasoline on schedule to be filed with the Diesel Tax Return. The correct product codes must be used on all schedules.** Information should be grouped by supply source/customer(s) (including FEIN), and all loads should be reported in bill of lading number order, and then date order. Blank schedules may be obtained from the Michigan Department of Treasury Web site at www.michigan.gov/treasury and duplicated as needed.

Summary Schedules

A summary schedule must be submitted for all receipts and disbursement schedules. A summary schedule must indicate which schedule is summarized, the fuel type, the supply source or customer (including FEIN), and the total gallons for each supply source or customer.

Computer generated schedules must be approved by this Department prior to use.

Line-By-Line Instructions

Lines not included in these instructions are self-explanatory.

Part 1

Line 8: Enter total gallons of dyed and undyed diesel fuel received on exchange agreements above the terminal rack where the Michigan Motor Fuel tax was not paid. (Schedule 2X) The terminal operator will report the receiving supplier as the original position holder.

Line 9: Enter total gallons of undyed and dyed diesel fuel sold or removed where the Michigan Motor Fuel tax was collected. (Schedules 5 and 5F)

Line 11: Enter total gallons of dyed and undyed diesel fuel delivered on exchange above the terminal rack where the Michigan Motor Fuel tax was not charged to other suppliers and/or permissive suppliers. The terminal operator will report the receiving supplier as the original position holder. (Schedule 6X)

Part 2: Tax Computation

Line 13: Enter amount from line 35B.

Line 14: Enter amount from line 46B.

Line 20: Enter prior payments made for the period including wire transfers payments and/or prior payments made on a duplicate return for the same reporting period.

Line 21: Enter total Motor Fuel tax deemed uncollectable and attach supporting documentation. This deduction is for tax that has not been paid to a supplier by an eligible purchaser for a period of 90 days after the tax was due. The supplier is required to provide written notice to the Department within 10 days after the earliest date the tax was due.

Line 24: Enter penalty amount due if applicable. Calculate the penalty by multiplying the tax due on line 23 by 5% (0.05). The minimum penalty for the first month late is \$10. If the calculated penalty is less than \$10, enter \$10. If the calculated penalty is greater than \$10, enter the calculated penalty. Add the amount of the calculated penalty for each additional month or fraction of a month that the return is late. The maximum penalty is 50% of the tax due.

Penalty on zero returns is \$10 per day, to a maximum of \$400.

Line 25: Enter the interest amount due if applicable. The current rate is 1 percentage point above the prime rate. (The prime rate is set January 1 and July 1 of each year. To obtain the current interest rate call the Department at (517) 636-4600.) Interest is calculated by multiplying the tax due on line 23 by the number of days the return is late and by the daily rate.

Line 26: Enter total Motor Fuel tax dollars that were previously deducted as uncollectable but were later recovered. The recovered amount must be remitted by the supplier in the same month that the taxes were paid to the supplier, along with a statement indicating the period for which the taxes were due.

PART 3: Gallons To Account For

All gallons of diesel fuel removed, acquired, imported or received on exchanges must be reported in Part 3 of this form.

Line 28: Enter total gallons of diesel fuel imported or acquired with the Michigan Motor Fuel tax paid to the supply

source. Report dyed diesel fuel in column A and undyed diesel fuel in column B. (Schedule 1)

Line 29: Enter total gallons removed from leased terminal storage, from a supplier's own terminal storage, or from a refinery, in Michigan. Receiving exchange partners will include gallons received/removed through an exchange. Position Holders and receiving exchange partners use Schedule 2 to report these gallons. A terminal operator who files a *Terminal Operator Monthly Report*, Form 3716 and a supplier return may use their *Schedule 4A, Terminal Operator Schedule of Disbursements*, Form 3781, in which their own product is reported. In this case, Schedule 4A will be accepted in lieu of the *Supplier Schedule of Receipts*, Schedule 2, Form 3783.

Line 32: Enter total gallons removed from leased terminal storage, from a supplier's own terminal storage, or from a refinery, outside of Michigan, with a Michigan destination. Receiving exchange partners will include gallons received through an exchange and removed with a Michigan destination. Position Holders and receiving exchange partners use Schedule 3A to report these gallons.

Line 33: Enter total gallons imported by the supplier by truck from bulk storage outside of Michigan where the Michigan tax was not paid. (Schedule B)

Line 34: Enter total gallons of **DYED** diesel fuel sold for **taxable** purposes. Enter total gallons of dyed diesel fuel in column A and B. (Schedule 5F)

Part 4: Deductions

Line 37: Enter total gallons of diesel fuel sold or removed with dye added either above or below the terminal/refinery rack, for tax exempt purposes. Enter in column A. (Schedule 6F)

Line 40: Enter total gallons sold to the U.S. Government located in Michigan where Michigan Motor Fuel tax was not collected. (Schedule 8)

Line 41: Enter total gallons sold to the State of Michigan and/or its political subdivisions, including public schools, where the Michigan Motor Fuel tax was not collected. (Schedule 9)

Line 43: Enter total gallons sold to Industrial Process Resellers and end users where the Michigan Motor Fuel tax was not paid. (Schedule 10M)

Line 45: Enter total gallons of diesel fuel used for own non-taxable purposes, Refund Claim form 680 must be attached.